

CALIFORNIA BOARD OF ACCOUNTANCY REGULATIONS

CALIFORNIA CODE OF REGULATIONS TITLE 16. Professional and Vocational Regulations DIVISION 1. Board of Accountancy Regulations

ARTICLE 5. REGISTRATION

(Sections 36 - 37)

Section 36. Forfeiture of Eligibility.

An applicant who fails to pay the required initial permit fee within two years after being notified by the board of his or her eligibility for a permit shall be deemed to have abandoned the application and must file a new application in compliance with all of the requirements for a permit which are in effect at the time of reapplication.

NOTE: Authority cited: Section 5010, Business and Professions Code. Reference: Sections 5070, 5070.7, 5130 and 5134, Business and Professions Code.

HISTORY:

1. New section filed 7-10-64; effective thirtieth day thereafter (Register 64, No. 15).
2. Amendment filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).

Section 37. Reissuance.

A certified public accountant (CPA) whose certificate has been canceled by the operation of Business and Professions Code Section 5070.7 may apply for and obtain a new certificate if the applicant is otherwise qualified under the provisions of Section 5070.7 and the applicant meets the requirements of subsection (a) or (b) of this section. The reissued certificate will permit the CPA to perform the same services as did the cancelled certificate.

(a) Within 3 years preceding the date of application, the applicant has completed at least 120 hours of continuing education of which up to 48 hours must be in subject areas specifically identified by the board.

(b) In lieu of meeting the requirements of subsection (a) of this section, the applicant may choose to retake and successfully complete the entire Uniform CPA examination.

NOTE: Authority cited: Sections 5010 and 5018, Business and Professions Code.
Reference: Section 5070.7, Business and Professions Code.

HISTORY:

1. New section filed 6-19-90; operative 7-19-90 (Register 90, No. 33).
2. Amendment filed 6-12-2002; operative 6-12-2002 pursuant to Government Code section 11343.4 (Register 2002, No. 24).